

## ABSTRACT OF THE DISCLOSURE

A non-volatile memory device includes gate stack structures formed on a semiconductor substrate to be separated by a first space in a first area and by a second wider space in a second area adjacent to the first area. First gate spacers of a low dielectric constant insulating material are formed on the sidewalls of the gate stack structures. Second gate spacers made of an insulating material having good step coverage are formed on the first gate spacers to fill the first space. This dual spacer structure comprising the first gate spacer and the second gate spacer prevents the-creation of void between gates. Thus, it can prevent an active region from being opened in a subsequent etching process and preclude the formation of a silicide layer on the active region. Thus, the device characteristics can be substantially improved.